

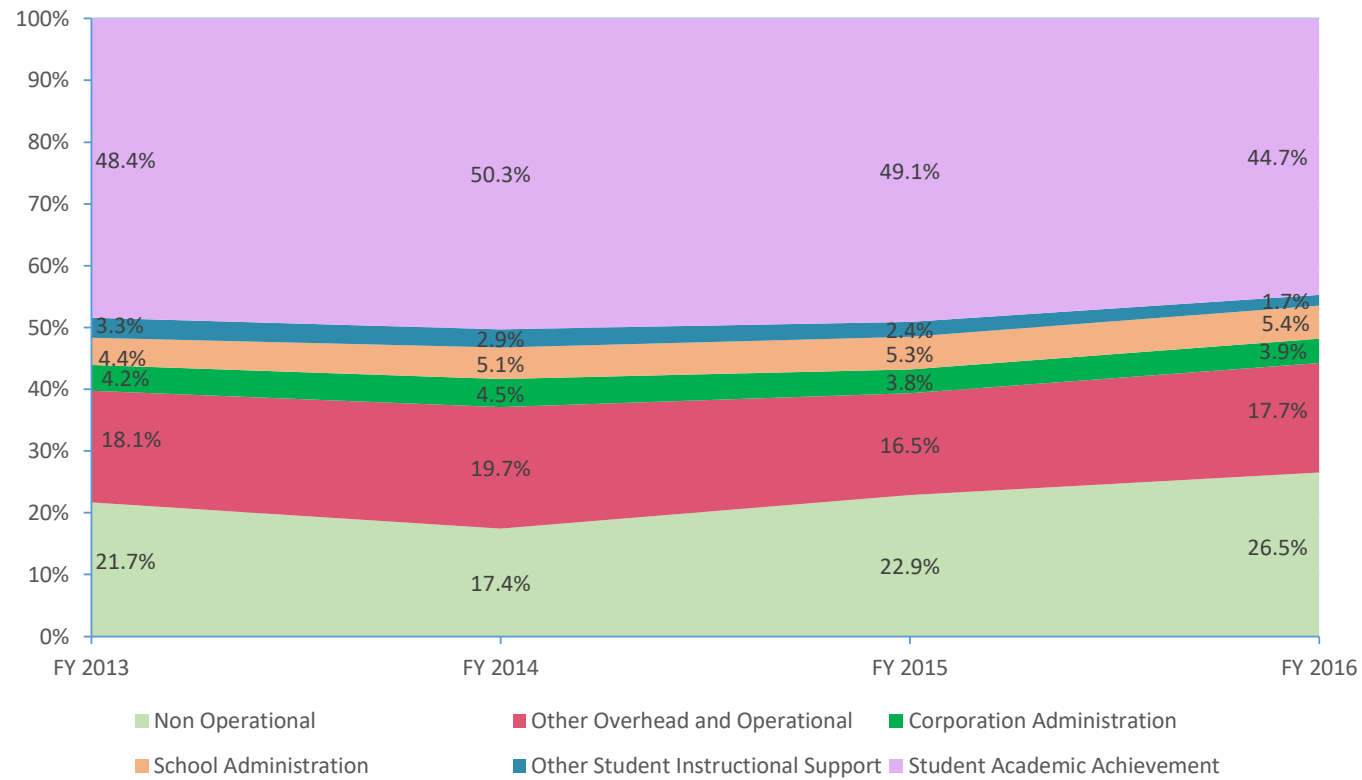
School Corporation Expenditures by Account
Biannual Financial Report Data
Attica Consolidated Sch Corp (2435)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,220,140	56.2%	\$5,250,512	46.8%	\$4,619,746	48.4%	\$4,797,664	50.3%	\$4,551,551	49.1%	\$4,221,900	44.7%
Student Instructional Support	\$541,308	5.8%	\$665,065	5.9%	\$730,256	7.7%	\$766,259	8.0%	\$713,334	7.7%	\$669,085	7.1%
Total	\$5,761,448	62.0%	\$5,915,577	52.8%	\$5,350,002	56.1%	\$5,563,922	58.3%	\$5,264,884	56.8%	\$4,890,985	51.8%

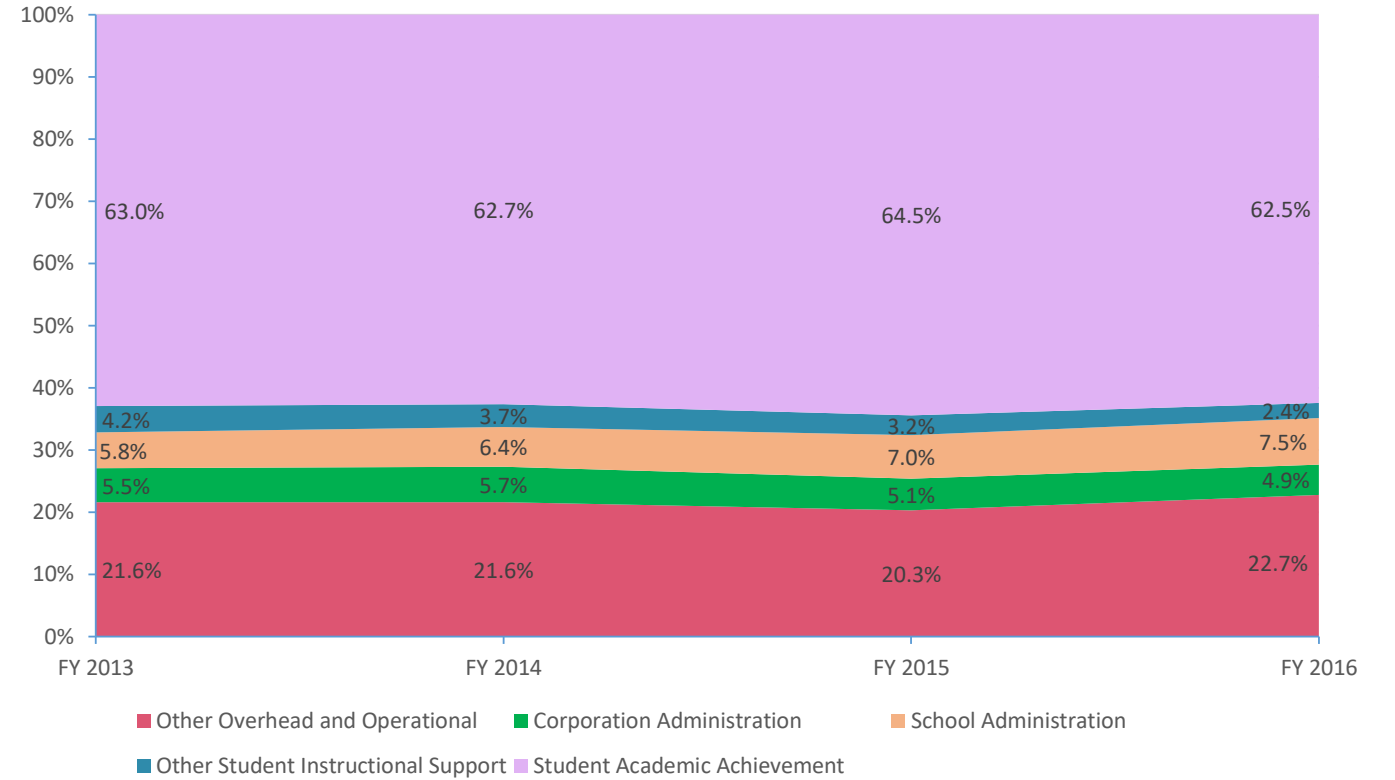
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,609,410	17.3%	\$1,820,860	16.2%	\$2,122,988	22.2%	\$2,309,753	24.2%	\$1,884,877	20.3%	\$2,044,406	21.7%
Non Operational	\$1,921,851	20.7%	\$3,476,084	31.0%	\$2,069,283	21.7%	\$1,663,635	17.4%	\$2,120,559	22.9%	\$2,503,484	26.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,531,261	38.0%	\$5,296,945	47.2%	\$4,192,271	43.9%	\$3,973,387	41.7%	\$4,005,437	43.2%	\$4,547,890	48.2%

Grand Total	\$9,292,709		\$11,212,522		\$9,542,272		\$9,537,310		\$9,270,321		\$9,438,875	
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
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Attica Consolidated Sch Corp (2435)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$33,394	\$201,884	\$150,499	\$116,085	247.6%	-42.5%	-22.9%
11100	Regular Programs	Elementary	\$1,365,606	\$1,612,368	\$1,252,268	\$1,077,971	-21.1%	-33.1%	-13.9%
11300	Regular Programs	High School	\$1,081,800	\$1,536,553	\$1,576,886	\$1,438,794	33.0%	-6.4%	-8.8%
11350	Regular Programs	High School - Academic Honors Diploma	\$4,000	\$0	\$0	\$0	-100.0%	NA	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$52,835	\$1,276	\$1,238	NA	-97.7%	-3.0%
11410	Regular Programs	Vocational Education - Agriculture A	\$45,902	\$37,491	\$58,666	\$57,310	24.9%	52.9%	-2.3%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$55,179	\$74,149	\$26,669	\$6,746	-87.8%	-90.9%	-74.7%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$149,131	\$139,286	\$148,817	\$144,096	-3.4%	3.5%	-3.2%
11630	Regular Programs	Alternative Education Programs - High School	\$17,000	\$27,596	\$0	\$0	-100.0%	-100.0%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$38,592	\$41,342	\$18,006	\$38,513	-0.2%	-6.8%	113.9%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$59,050	\$73,905	\$0	\$0	-100.0%	-100.0%	NA
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$5,888	\$0	\$0	NA	-100.0%	NA
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$166,533	\$263,786	\$224,695	\$262,652	57.7%	-0.4%	16.9%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$969	\$0	\$115	\$157	-83.8%	NA	37.0%
12520	Special Programs	Culturally Different - Compensatory	\$83,192	\$201,948	\$178,759	\$204,688	146.0%	1.4%	14.5%
12610	Special Programs	Learning Disability	\$191,429	\$223,036	\$276,155	\$247,196	29.1%	10.8%	-10.5%
12810	Special Programs	Special Education Preschool	\$0	\$15	\$0	\$0	NA	-100.0%	NA
12900	Special Programs	Other Special Programs	\$870	\$0	\$0	\$0	-100.0%	NA	NA
14100	Summer School Programs	Elementary	\$3,723	\$0	\$591	\$880	-76.4%	NA	48.9%
14300	Summer School Programs	High School	\$8,009	\$7,215	\$1,300	\$1,418	-82.3%	-80.3%	9.1%
16100	Remediation	Remediation Testing	\$33,287	\$32,652	\$0	\$2,457	-92.6%	-92.5%	NA
16200	Remediation	Preventive Remediation	\$0	\$20,438	\$0	\$0	NA	-100.0%	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$168,305	\$87,057	\$158,956	\$117,501	-30.2%	35.0%	-26.1%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$234,596	\$274,872	\$198,642	\$268,057	14.3%	-2.5%	34.9%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$3,872	\$30	\$0	\$0	-100.0%	-100.0%	NA
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$961	\$5,438	\$15,442	\$717	-25.4%	-86.8%	-95.4%
22220	Instruction	Library/Media Services - School Library	\$84,133	\$90,426	\$22,910	\$1,545	-98.2%	-98.3%	-93.3%
22230	Instruction	Library/Media Services - Audiovisual	\$706	\$310	\$1,000	\$0	-100.0%	-100.0%	-100.0%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$53,362	\$33,850	\$20,048	NA	-62.4%	-40.8%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$50,215	\$0	\$0	\$0	-100.0%	NA	NA
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$38,200	\$48,000	NA	NA	25.7%
22360	Instruction	Instruc. Related Tech. - Network Support	\$5,446	\$82,750	\$154,820	\$152,881	2707.3%	84.8%	-1.3%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	(\$4,218)	\$0	\$0	NA	100.0%	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$0	\$0	\$980	NA	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$127,332	\$93,098	\$13,029	\$11,973	-90.6%	-87.1%	-8.1%
25590	Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$15,000	\$15,000	\$0	\$0	-100.0%	-100.0%	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$178,201	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$4,206,433	\$5,250,512	\$4,551,551	\$4,221,900	0.4%	-19.6%	-7.2%
Student Instructional Support									
21210	Students	Guidance Services - Service Area Direction	\$67,533	\$130,603	\$91,819	\$48,935	-27.5%	-62.5%	-46.7%
21220	Students	Guidance Services - Counseling Services	\$865	\$2,556	\$0	\$0	-100.0%	-100.0%	NA
21240	Students	Guidance Services - Information Services	\$4,547	\$3,420	\$5,188	\$5,032	10.7%	47.1%	-3.0%
21320	Students	Health Services - Medical Services	\$2,246	\$0	\$0	\$0	-100.0%	NA	NA
21340	Students	Health Services - Nurse Services	\$32,708	\$52,223	\$55,898	\$33,394	2.1%	-36.1%	-40.3%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$36,885	\$88,689	\$70,651	\$76,167	106.5%	-14.1%	7.8%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$33,677	\$0	\$0	\$0	-100.0%	NA	NA
24100	School Administration	Office of The Principal	\$246,078	\$356,448	\$434,960	\$452,498	83.9%	26.9%	4.0%
24900	School Administration	Other Support Services - School Admin.	\$0	\$31,125	\$54,817	\$53,059	NA	70.5%	-3.2%
Student Instructional Support Total			\$424,540	\$665,065	\$713,334	\$669,085	57.6%	0.6%	-6.2%
Overhead and Operational									
23120	General Administration	Board of Education - Service Area Assistants	\$50,350	\$67,432	\$65,462	\$64,897	28.9%	-3.8%	-0.9%

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Account							Percent Change					
							2006 to	2009 to	2015 to			
						FY 2006	FY 2009	FY 2015	FY 2016	2016	2016	2016
23150	General Administration	Board of Education - Legal Services	\$2,414	\$2,000	\$3,208	\$7,158	196.5%	257.9%	123.2%			
23190	General Administration	Board of Education - Other Governing Body Services	\$8,351	\$9,166	\$18,586	\$12,305	47.3%	34.2%	-33.8%			
23210	General Administration	Executive Administration - Office of The Superintendent	\$111,801	\$183,665	\$207,903	\$198,331	77.4%	8.0%	-4.6%			
25110	Central Services	Fiscal Services - Office of The Business Manager	\$4,850	\$3,190	\$11,406	\$8,642	78.2%	170.9%	-24.2%			
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$10,630	\$31,034	\$24,975	\$0	-100.0%	-100.0%	-100.0%			
25192	Central Services	Fiscal Services - Other - Petty Cash	\$2,535	\$2,551	\$4,658	\$4,957	95.5%	94.3%	6.4%			
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$0	\$0	\$0	\$43,191	NA	NA	NA			
25600	Central Services	Public Information Services	\$0	\$0	\$2	\$0	NA	NA	-100.0%			
25730	Central Services	Personnel Services - Personnel Services	\$119	\$0	\$0	\$0	-100.0%	NA	NA			
25740	Central Services	Personnel Services - Noninstructional Personnel Training	\$855	\$0	\$0	\$0	-100.0%	NA	NA			
25790	Central Services	Personnel Services - Other Personnel Services	\$0	(\$25,118)	\$0	\$32,511	NA	229.4%	NA			
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$0	\$20,000	\$0	NA	NA	-100.0%			
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$47,578	\$73,501	\$91,962	\$88,276	85.5%	20.1%	-4.0%			
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$551,423	\$664,150	\$690,712	\$673,149	22.1%	1.4%	-2.5%			
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$34,598	\$31,977	\$46,839	\$50,235	45.2%	57.1%	7.3%			
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$600	\$0	\$0	\$0	-100.0%	NA	NA			
26499	Category not Specified	Other - 2007 Account Code	\$585	\$0	\$0	\$0	-100.0%	NA	NA			
26700	Operation and Maintenance of Plant Services	Insurance	\$72,826	\$65,210	\$71,822	\$78,431	7.7%	20.3%	9.2%			
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$0	\$3,469	\$20,437	NA	NA	489.1%			
27010	Student Transportation	Service Area Direction	\$12,028	\$12,630	\$13,000	\$13,000	8.1%	2.9%	0.0%			
27100	Student Transportation	Vehicle Operation	\$93,967	\$133,625	\$161,503	\$148,328	57.9%	11.0%	-8.2%			
27300	Student Transportation	Vehicle Servicing and Maintenance	\$66,891	\$103,477	\$95,312	\$119,239	78.3%	15.2%	25.1%			
27400	Student Transportation	Purchase of School Buses	\$36,955	\$145,202	\$53,475	\$87,291	136.2%	-39.9%	63.2%			
27500	Student Transportation	Insurance on Buses	\$13,284	\$8,429	\$10,782	\$11,794	-11.2%	39.9%	9.4%			
27700	Student Transportation	Contracted Transportation Services	\$0	\$30	\$1,743	\$0	NA	-100.0%	-100.0%			
27900	Student Transportation	Other Student Transportation Services	\$576	\$870	\$1,819	\$5,317	823.0%	511.1%	192.3%			
27910	Student Transportation	Bus Driver Training	\$139	\$0	\$0	\$0	-100.0%	NA	NA			
31200	Food Services Operations	Food Preparation and Dispensing	\$99,959	\$133,689	\$10,681	\$891	-99.1%	-99.3%	-91.7%			
31400	Food Services Operations	Food Purchases	\$165,125	\$167,669	\$2,467	\$0	-100.0%	-100.0%	-100.0%			
31900	Food Services Operations	Other Food Services	\$11,804	\$6,481	\$273,092	\$376,028	3085.6%	5701.7%	37.7%			
Overhead and Operational Total			\$1,400,243	\$1,820,860	\$1,884,877	\$2,044,406	46.0%	12.3%	8.5%			
Non Operational												
33100	Community Service Operations	Direction of Community Services	\$73,829	\$52,828	\$2,989	\$3,211	-95.7%	-93.9%	7.4%			
33200	Category not Specified	Community Recreation	\$31,552	\$17,147	\$17,888	\$12,675	-59.8%	-26.1%	-29.1%			
33400	Category not Specified	Athletic Coaches	\$37,646	\$54,941	\$51,797	\$56,620	50.4%	3.1%	9.3%			
33930	Other Community Services	Latch Key Kid Program	\$5,342	\$12,741	\$0	\$22	-99.6%	-99.8%	NA			
43000	Category not Specified	Professional Services	\$0	\$0	\$4,590	\$3,572	NA	NA	-22.2%			
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$116,635	\$441,035	\$252,109	\$104,999	-10.0%	-76.2%	-58.4%			
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$130,141	\$65,071	\$0	\$0	-100.0%	-100.0%	NA			
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$3,784	\$0	\$0	\$0	-100.0%	NA	NA			
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$105,009	\$148,380	\$147,767	\$93,002	-11.4%	-37.3%	-37.1%			
46000	Category not Specified	Purchase of Moveable Equipment	\$16,841	\$22,267	\$6,375	(\$104)	-100.6%	-100.5%	-101.6%			
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$55,187	\$51,739	\$67,050	\$85,636	55.2%	65.5%	27.7%			
51100	Principal on Debt	Bonds	\$1,286,037	\$1,159,074	\$1,569,993	\$1,384,174	7.6%	19.4%	-11.8%			
51500	Principal on Debt	Bond Anticipation Notes	\$0	\$1,422,816	\$0	\$750,000	NA	-47.3%	NA			
52500	Interest on Debt	Bond Anticipation Notes	\$22,128	\$28,046	\$0	\$9,678	-56.3%	-65.5%	NA			
Non Operational Total			\$1,884,130	\$3,476,084	\$2,120,559	\$2,503,484	32.9%	-28.0%	18.1%			
Prorated by Fund												
26491 - SAA	NA	PERF - 2007 Account Code	\$18,277	\$0	\$0	\$0	NA	NA	NA			
26491 - SIS	NA	PERF - 2007 Account Code	\$1,941	\$0	\$0	\$0	NA	NA	NA			
26491 - O&O	NA	PERF - 2007 Account Code	\$9,985	\$0	\$0	\$0	NA	NA	NA			
26491 - NO	NA	PERF - 2007 Account Code	\$638	\$0	\$0	\$0	NA	NA	NA			

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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
26492 - SAA	NA	Social Security - 2007 Account Code	\$243,255	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$30,428	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$47,324	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$9,845	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$714,869	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$84,399	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$151,858	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$27,238	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$37,307	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$1,377,363	\$0	\$0	\$0	NA	NA	NA